

County of Placer, California

**Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2005**

Business-type Activities-Enterprise Funds							
	Transit	Facilities	Health and Human Services	County Service Areas	Sewer Maintenance Districts	Total	Internal Service Funds
Operating Revenues							
Charges for sales and services:							
Tenant rentals	\$ -	\$ 961,299	\$ -	\$ -	\$ -	\$ 961,299	\$ -
County contribution in lieu of rent	-	1,460,000	-	-	-	1,460,000	-
Passenger fares	624,842	-	-	-	-	624,842	-
Sewer and water fees	-	-	-	-	761,278	761,278	-
Connection fees	-	-	-	390,006	1,134,742	1,524,748	-
Landfill fees	-	3,230,692	-	-	-	3,230,692	-
Direct charges	-	23,737	-	619,596	7,767,635	8,410,968	-
Other charges for current services	-	1,977,408	651,603	90,675	75,870	2,795,556	-
Insurance charges	-	-	-	-	-	-	15,027,033
Automotive mileage	-	-	-	-	-	-	6,941,620
Telecommunication fees	-	-	-	-	-	-	3,629,073
Special district fees	-	-	-	-	-	-	7,864,289
Materials and supplies	-	-	-	-	-	-	268,057
Data processing maintenance service	-	-	-	-	-	-	1,103,507
Printing services	-	-	-	-	-	-	1,566,295
Mailing services	-	-	-	-	-	-	201,094
Miscellaneous	107,705	-	46,281	973	1,805	156,764	129,831
Total operating revenues	732,547	7,653,136	697,884	1,101,250	9,741,330	19,926,147	36,730,799
Operating Expenses							
Salaries and employee benefits	2,556,804	1,900,356	5,454,973	-	-	9,912,133	9,341,116
Service and supplies	3,037,036	2,987,209	4,066,800	823,078	7,267,676	18,181,799	16,974,276
Depreciation	560,507	376,462	8,385	181,014	1,717,165	2,843,533	1,829,910
Judgements and damages	-	-	-	-	-	-	11,095,216
Total operating expenses	6,154,347	5,264,027	9,530,158	1,004,092	8,984,841	30,937,465	39,240,518
Operating income (loss)	(5,421,800)	2,389,109	(8,832,274)	97,158	756,489	(11,011,318)	(2,509,719)
Nonoperating Revenues (Expenses)							
Taxes	2,506,219	-	-	-	36,389	2,542,608	-
Interest revenue	17,828	505,529	7,291	45,555	222,975	799,178	853,687
Interest expense	-	(120,615)	-	(2,009)	(33,664)	(156,288)	-
(Loss) on disposal of capital assets	-	-	-	-	-	-	(138,613)
Intergovernmental	2,392,520	27,926	5,195,878	-	1,327	7,617,651	-
Total nonoperating revenues (expenses)	4,916,567	412,840	5,203,169	43,546	227,027	10,803,149	715,074
Income (loss) before capital contributions and transfers	(505,233)	2,801,949	(3,629,105)	140,704	983,516	(208,169)	(1,794,645)
Capital contributions	1,184,641	50,000	-	1,749,749	937,152	3,921,542	38,700
Transfers in	-	-	4,506,317	-	-	4,506,317	1,597,675
Transfers out	(5,000)	(632,112)	-	-	-	(637,112)	(165,000)
Change in net assets	674,408	2,219,837	877,212	1,890,453	1,920,668	7,582,578	(323,270)
Total net assets, beginning of year	10,546,672	20,498,054	415,441	10,726,000	72,314,617	114,500,784	23,495,730
Total net assets, end of year	\$ 11,221,080	\$ 22,717,891	\$ 1,292,653	\$ 12,616,453	\$ 74,235,285	\$ 122,083,362	\$ 23,172,460

The notes to the financial statements are an integral part of this statement.